

EXHIBIT L

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Attorneys for Plaintiff

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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NIPPONKOA INSURANCE COMPANY :
LIMITED, : 07 Civ. 10498 (DC)
Plaintiff, :
- against - : DECLARATION OF
NORFOLK SOUTHERN RAILWAY : ENPLAS CORPORATION
COMPANY and THE KANSAS CITY : PURSUANT TO FRE 902
SOUTHERN RAILWAY COMPANY, :
Defendants. :
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Toshio Kasamatsu hereby declares:

1. I am the manager of Enplas Corporation ("Enplas") whose head office is located in 2-30-1, Namiki, Kawaguchi-Shi, Saitama, Japan. Enplas is in the business, *inter alia*, of manufacturing and shipping automobile part. I am working at Kanuma factory located in 7-2, Satsuki-cho, Kanuma- Shi, Tochigi, Japan. My duties at Enplas include supervising the shipment of the manufactured products and their quality control. I am familiar with and understand the record preparation, record keeping system and quality control system of Enplas in effect in 2006. I make this declaration on personal knowledge.

2. I attach Exhibit A a true and complete copy of Enplas Invoice and Packing List pertaining to the Autoparts at issue in this litigation. It is the regular business practice of Enplas to issue these types of documents and to keep them in the course of its regularly conducted business

activity of selling and shipping manufactured products. This type of document is prepared every time autoparts are shipped. The document reflects the type, quantity and price of the products. The information contained in the documents is routinely provided by an employee of Enplas with knowledge of details therein (or from information transmitted by other employees with knowledge).

3. The manufactured products are not made available to ship to our customers unless they have passed all inspection standards at the factory. Since the parts are intended for use in automobile engines, the inspection standards are especially rigorous. Before shipment, all pieces of our manufactured products are inspected piece by piece with our precise measuring instrument. As our autoparts are very precise components in the auto engine, our inspection is conducted with accuracy down to units of micrometers. Even if extent of the damage is one micrometer, all damaged products should be set aside. These rigorous inspection standards are required to be followed every time, the standards were followed here. Moreover, if any damage were noted while loading the autoparts container, those items would be set aside and not shipped.

4. I attach Exhibit B. This document looks a true copy of the "Container Carry In Report" for the Autoparts. This kind of document is issued by Enplas in the ordinary course of our business of shipping manufactured products. From the view of the document I can see that the container was received by the carrier in good order and condition, as there are no adverse remarks listed.

5. I attach Exhibit C. This document is a true copy of Enplas procedures for packing and shipping engine parts to withstand the normal rigors of transport. Those procedures were followed with respect to the shipment at issue.

Dated: February 17, 2009
Tochigi, Japan

I declare that the foregoing is true and correct under the penalty of perjury under the laws of Japan
and under the laws of the United States.

笠松 利夫 17/02/2009
Toshio Kasamatsu

F://WP-Docs/2503.81/012709 Enplus 902 Declaration.doc